

# U.S. Government Standard General Ledger

## Summary of Changes

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
<b>I/II</b>	<b><i>USSGL Chart of Accounts and Definitions:</i></b>	
	<u>USSGL Account</u>	
	3100	Revised definition
	3101	Revised definition
	3102	Revised definition
	3103	Revised definition
	3107	Revised definition
	4192	Added
	4320	Added
	5700	Revised definition
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>	
	<u>Transaction</u>	
	Cover Sheet	Revised
	A104	Revised description; revised comment
	A106	Revised comment
	A112	Revised comment
	A122	Revised comment
	A132	Revised comment
	A136	Revised comment
	A169	Revised comment
	A214	Revised comment
	A215	Added
	A216	Added
	A220	Revised comment
	A226	Revised comment
	A228	Revised comment
	A230	Revised comment
	A231	Revised comment
	A232	Revised comment
	A240	Revised comment
	A241	Revised comment
	A246	Revised comment
	A248	Revised comment
	A249	Revised comment
	A251	Revised comment
	A254	Revised comment
	A256	Revised comment
	A257	Revised comment
	A262	Revised comment
	B134	Revised comment
	C114	Added
	C219	Added
	D140	Added
	D142	Added

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III	<b><i>USSGL Account Transactions (continued):</i></b>	
	<u>Transaction</u>	
	D144	Added
	D319	Added transaction origin
	D614	Added dr 6790; deleted dr 6800; revised transaction origin
	D702	Added comment
	D704	Added comment
	F204	Added dr and cr 4192
	F227	Added
IV	<b><i>USSGL Account Attributes:</i></b>	
	Cover Sheet	Revised
	<b><u>Fiscal 2005</u></b>	
	<b>FACTS I USSGL Account Attribute Table:</b>	
	None	
	<b>FACTS II USSGL Account Attribute Table:</b>	
	<u>USSGL Account</u>	
	4128	Revised Authority_Type
	4191	Revised Direct_Transfer_Agency, Direct_Transfer_Account, and Transfer_To_From
	4192	Added (early implementation)
	4320	Added (early implementation)
V	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>	
	<b><u>Fiscal 2005</u></b>	
	<b>SF 133: Report of Budget Execution and Budgetary Resources:</b>	
	Report Title	Revised
	<u>Line</u>	
	1A	Added Authority_Type “P” to USSGL 4128
	1B	Added USSGL 4128
	2B	Added USSGL 4192, 4320
	<b>FMS 2108: Yearend Closing Statement:</b>	
	Report Title	Revised
	<u>Column</u>	
	10	Added USSGL 4320
	<b>Balance Sheet:</b>	
	Report Title	Revised
	<u>Line</u>	
	18	Revised attribute column Covered/NotCovered for USSGL accounts 2225, 2290 from “U” to “C/U”

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V	<i>USSGL Crosswalks to Standard External Reports (continued):</i>	
	<i><u>Fiscal 2005</u></i>	
	<b>Balance Sheet (continued):</b>	
	<u>Line</u>	
	26	Revised attribute column Covered/NotCovered for USSGL accounts 2220, 2290 from “U” to “C/U”
	<b>Statement of Net Cost:</b>	
	Report Title	Revised
	<u>Line</u>	
	1	Deleted USSGL 7300
	<b>Statement of Changes in Net Position</b>	
	Report Title	Revised
	<b>Statement of Financing:</b>	
	Report Title	Revised
	<u>Line</u>	
	16	Added USSGLs 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, and 7290.
	26	Revised attribute indicator
	<b>Budget Program and Financing (P&amp;F) Schedule:</b>	
	Report Title	Revised
	<u>P&amp;F Line</u>	
	2385	Revised Authority_Type
	2397	Added 4720
	2398	Added 4720
	2440	Added 4720
	4000	Revised 4119 Fund_Type
	4026	Revised 4128 Authority_Type
	4035	Deleted 4392 Fund_Type; Deleted 4396
	4037	Added 4387; Deleted 4386, 4392, 4396
	4038	Added 4388
	4735	Deleted 4396
	4935	Deleted 4396
	5035	Deleted 4396
	5500	Added 4384; Revised 4119 Fund_Type
	5535	Deleted 4396
	5537	Added 4387; Deleted 4396
	6000	Added 4129; Revised 4119 Fund_Type

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>USSGL Crosswalks to Standard External Reports (continued):</i>	
	<b>Budget Program and Financing (P&amp;F) Schedule (continued):</b>	
	<u><i>Fiscal 2005</i></u>	
	6026	Revised 4128 Authority_Type
	6035	Deleted 4396; Deleted 4392 Fund_Type
	6037	Added 4387; Deleted 4386, 4392, 4396
	6038	Added 4388
	6335	Deleted 4396
	6500	Revised 4119 Fund_Type
	6535	Deleted 4396
	6537	Deleted 4386
	6635	Deleted 4396
	6710	Added 4128
	6735	Deleted 4396
	6837	Deleted 4386
	6937	Deleted 4386
	6949	Added 4132
	8900	Revised line description
	NOTE	Added
VI	<i>Crosswalks to the Closing Package:</i>	
	<u><i>Fiscal 2005</i></u>	
	<b>Reclassified Balance Sheet:</b>	
	Report Title	Revised
	<u>Line</u>	
	2.2	Revised line title; Added USSGL accounts 1325, 1329; Revised AIR
	2.4	Revised line title (old line 2.5)
	2.5	Revised line title (old line 2.6)
	2.6	Revised line title
	2.7	Deleted USSGL accounts 1340, 1349, 1618, 1620, 1621, 1622, 1623, 1690 (moved to line 2.6)
	3.2	Revised line title; Added USSGL account 1618
	3.3	Added USSGL account 1319
	3.4	Added USSGL account 1349
	3.5	Added USSGL account 1359
	3.9	Deleted USSGL accounts 1319, 1349, 1359, 1618
	6.7	Revised line title; Added USSGL account 2690
	6.8	Revised line title; Deleted USSGL account 2690
	6.9	Added total line; Revised calc

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
VI	<i>Crosswalks to the Closing Package (continued):</i>	
	<u><i>Fiscal 2005</i></u>	
	<b>Reclassified Balance Sheet (continued):</b>	
	<u>Line</u>	
	7.2	Revised line title
	8	Revised calc
	9	Revised (combined 9.1 and 9.2)
	9.1	Deleted
	9.2	Deleted
	9.3	Deleted
	10	Revised calc
	<b>Reclassified Statement of Net Cost:</b>	
	Report Title	Revised
	<u>Line</u>	
	5.1	Revised line title
	5.2	Revised line title (old line 5.3)
	5.3	Revised line title (old line 5.4)
	5.4	Revised line title
	5.5	Revised line title
	5.6	Revised line title (old line 5.9)
	5.7	Revised line title (old line 5.10)
	5.8	Deleted
	5.9	Deleted
	5.10	Deleted
	10.4	Revised line title
	<b>Reclassified Statement of Changes in Net Position:</b>	
	Report Title	Revised
	<u>Line</u>	
	6.1	Revised line title
	6.2	Revised line title

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